

EXHIBIT E

Summary of Segal Consulting Hours Worked and Fees Incurred

| Name | Title | Department | Hourly Billing Rate | Total Billed Hours | Total Fees Billed |
|---|---------------------------------------|-------------------|--------------------------------|-------------------------------|--------------------------|
| Bridges, Geoffrey W. | Actuary | Pension | 480.00 | 55.50 | 26,640.00 |
| Johnson, Noel | Actuary | Pension | 420.00 | 93.00 | 39,060.00 |
| Kovach, Patricia | Analyst | Health | 280.00 | 0.40 | 112.00 |
| Miller, Austin | Senior Analyst | Pension | 300.00 | 6.90 | 2,070.00 |
| Nicholl, Kim M. | Senior Vice President | Pension | 730.00 | 73.50 | 53,655.00 |
| Strom, Matthew A. | SVP & Actuary | Pension | 580.00 | 20.50 | 11,890.00 |
| Timmons, Amy S. | VP & Sr. Consultant Administration | Pension | 510.00 | 13.40 | 6,834.00 |
| Walker, Melanie | SVP, Compliance | Health | 560.00 | 1.80 | 1,008.00 |
| Wohl, Stuart | SVP, Regional Manager | Health | 630.00 | 1.20 | 756.00 |
| Sub-Total | | | | 266.20 | 142,025.00 |
| Less 50% Discount on Non-Working Travel Matter: | | | | | (0.00) |
| Total | | | | | 142,025.00 |

Hourly billing rates shown are the average rates for the fee application period.